

first and second gate electrodes formed on the first and second gate insulator films, the first and second gate electrodes having different thickness and/or being made of different materials, wherein [a sum of heights of the first gate insulator film and] top surfaces of the first gate electrode [equals to the sum of heights of the second gate insulator film] and the second gate electrode are coplanar.

a² 27. (Amended) A semiconductor device comprising:
a semiconductor substrate;
a first transistor formed on a first region of the substrate and including a first insulator film and a first gate electrode; and
a second transistor formed on a second region of the substrate and including a second insulator film and a second gate electrode [, said second region being adjacent to the first region],
wherein [said first and second insulator films constitute a set and said first and second gate electrodes constitute another set, elements of at least one of the two sets are different,] said first and second insulator films are different in at least one of thickness, material and material composition, and said first and second gate electrodes are different in at least one of material and material composition [and a part of a side of the first gate electrode is connected to a part of a side of the second gate electrode].

28. (Amended) A device according to claim 27, wherein a part of a side of the first gate electrode is connected to a part of a side of the second gate electrode and said part of the side of the first gate electrode and said part of the side of the second gate electrode are substantially perpendicular to a surface of said